

**Illinois Department of Revenue
Regulations**

Title 86 Part 470 Section 470.165 Services Furnished The State of Illinois, its Department, Agencies, Counties, Municipalities or Other Political...

TITLE 86: REVENUE

**PART 470
THE GAS REVENUE TAX ACT**

Section 470.165 Services Furnished The State of Illinois, its Department, Agencies, Counties, Municipalities or Other Political Subdivisions

Taxpayers are liable for tax with respect to gross receipts from the furnishing of gas to the State of Illinois, its Departments, agencies, counties, municipalities, school districts, or other political subdivisions for use or consumption and not for resale.

(Source: Amended at ____ Ill. Reg. ____, effective ____)